IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY SEVENTH DAY OF APRIL
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE B. SUDERSHAN REDDY

and
THE HON'BLE MR JUSTICE C.V.RAMULU

WRIT PETITION NO : 18220 of 2004

Between:

M/s.National Electrical Stores, Tekkali, Srikakulam District. rep. by its Mr.Boina Srinivasa Rao.

..... PETITIONER

AND

1 The Commercial Tax officer, (FAC), Narasannapet Circle, Srikakulam Dist.
2 The Deputy Commercial Tax officer (FAC) Tekkali Circle, Srikakulam District.
3 The Vigilance & Enforcement officer, Srikakulam, Srikakulam District.

..RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed herein the High Court will be pleased to issue an order or direction more particularly one in the nature of writ of certiorari or any other appropriate writ or direction calling for the records of the 2nd Respondent dt.26-3-2004 in O.R.No.6/ 2003-04 in collecting the tax of Rs.15,420/- and compounding fee of Rs.30,840/- and also collecting compounding fee of Rs.16,232/- and tax of Rs.8,116/- by the 1st Respondent on 14-11-2003 as arbitrary, contrary to Law and without jurisdiction as contemplated under section 32 of the Andhra Pradesh General sales Tax Act and as per G.O.Ms.No.625, dt.31-7-1996 and the same are in violation of principles of natural justice, and consequently direct the Respondent to refund

the compounding Fee of Rs.30,840/- and Rs.16,232/- collected illegally by force.

Counsel for the Petitioner: MR.M.V.PAVAN KUMAR

Counsel for the Respondents: SRI A.V. KRISHNA KAUNDINYA, SPECIAL STANDING COUNSEL FOR COMMERCIAL TAX

The Court made the following:

THE HONOURABLE SRI JUSTICE B. SUDERSHAN REDDY

AND

THE HONOURABLE SRIJUSTICE C.V. RAMULU

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WRIT PETITION No.18220 of 2004

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ORDER: (Per BRSR,J)

Concededly, the subject matter that arises for consideration in this writ

petition is squarely covered by the judgment rendered by this Court in ***AMBICA LAMP HOUSE, RAJAHMUNDRY*** v . ***COMMERCIAL TAX OFFICER (INT)-I ENFORCEMENT, HYDERABAD***.

Following the said decision, this writ petition is also disposed of in terms of the said judgment.

However, it is made clear that the evidence or material, if any, gathered by the Commercial Tax Department during the course of investigation, can always be utilized for proceeding further in the matter in accordance with the provisions of the A.P. General Sales Tax Act and the Rules framed thereunder.

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B. SUDERSHAN REDDY, J.

Date: 27/04/2005

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C.V. RAMULU, J.

GS/GRR

To

1 The Commercial Tax officer, (FAC), Narasannapet Circle, Srikakulam Dist.

2 The Deputy Commercial Tax officer (FAC) Tekkali Circle, Srikakulam District.

3 The Vigilance & Enforcement officer, Srikakulam, Srikakulam District.

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